Consolidated Annual Financial Report on Activities Implemented under the Democratic Republic of Congo Pooled Fund

Report of the Administrative Agent of the DRC Pooled Fund for the period 1 January – 31 December 2013

Multi-Partner Trust Fund Office (MPTF Office)
Bureau of Management
United Nations Development Programme

http://mptf.undp.org

15 May 2014

PARTICIPATING UN ORGANIZATIONS

	Food and Agriculture Organization (FAO)
	Joint United Nations Programme on HIV-AIDS (UNAIDS)
	United Nations Children's Fund (UNICEF)
	United Nations Development Programme (UNDP)
	United Nations Human Settlements Programme (UN-HABITAT)
	United Nations High Commissioner for Refugees (UNHCR)
	UN Office for the Coordination of Humanitarian Affairs (OCHA)
	United Nations Mine Action Service (UNMAS)
	United Nations Office for Project Services (UNOPS)
	United Nations Population Fund (UNFPA)
	United National Development Fund for Women (UNWOMEN)
	World Food Programme (WFP)
	World Health Organization (WHO)

PARTICIPATING NON-UN ORGANIZATIONS

	International Organization for Migration (IOM)

CONTRIBUTORS

	Agencia Española de Cooperación Internacional para el Desarrollo (AECID)
	Australia
	Belgium
	Canadian International Development Agency (CIDA)
	Denmark
	Department for International Development (DFID), UK
	Irish AID
	Luxembourg
	Netherlands
	Norway
	Swedish International Development Cooperation (Sida)

DEFINITIONS

Approved Project
A project, including budget, that is approved by the Humanitarian Coordinator for fund allocation purposes.

Contributor Commitment
An amount intended to be contributed by a contributor to a Fund based on a signed Standard Administrative Arrangement (SAA) with the UNDP Multi-Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent of the DRC Pooled Fund. The commitment may have been fulfilled through a deposit received from the contributor to the Fund or expected to be fulfilled through a future deposit.

Contributor Deposit
A deposit of cash for the Fund received and applied by the UNDP MPTF Office.

Delivery rate
A financial indicator of the percentage of funds that have been utilized by comparing the expenditures reported by a Participating Organization against the 'net funded amount' (i.e. the amount transferred to the Participating Organization by the MPTF Office, less any refunds transferred back by the Participating Organization. The delivery rate may be calculated for an individual project within a Fund or for a Participating Organization across a Fund.

Indirect support costs
A general cost that cannot be directly related to any particular project or activity of the Participating Organizations. As per UNDG policy, all UN entities may charge a maximum of 7 percent as indirect costs.

Managing Agent
A UN Organization that has signed the MOU as a Participating UN Organization (PUNO) and performs an oversight function vis-à-vis NGOs receiving funding. In the case of the DRC Pooled Fund UNDP is the Managing Agent. The Managing Agent has the same obligations as any other PUNO that has signed the MOU, including for reporting.

Net funded amount
The amount transferred to a Participating Organization by the MPTF Office, less any refunds transferred back by the Participating Organization.

Participating Organizations
The Organizations that have signed a Memorandum of Understanding with the MPTF Office.

Project Expenditure
The sum of expenses reported by all Participating Organizations irrespective of which basis of accounting each Participating Organization follows.

Total Approved Budget
Amount approved by the Humanitarian Coordinator.

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1. INTRODUCTION

This Consolidated Annual Financial Report of the Democratic Republic of Congo Pooled Fund (DRC Pooled Fund) is prepared by the United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office (MPTF Office) in fulfillment of its obligations as Administrative Agent of the DRC Pooled Fund, contained under the DRC Pooled Fund Terms of Reference (TOR), the Memorandum of Understanding (MOU) signed between the UNDP MPTF Office and the Participating Organizations, and the Standard Administrative Arrangements (SAAs) signed with contributors.[1]

The MPTF Office, as Administrative Agent for the DRC Pooled Fund, is responsible for concluding an MOU with Participating Organizations and SAAs with contributors. It receives, administers and manages contributions from contributors, and disburses these funds to the Participating Organizations in accordance with the decisions of the Humanitarian Coordinator. The Administrative Agent prepares and submits annual consolidated financial reports, as well as regular financial statements on the DRC Pooled Fund account to the Humanitarian Coordinator, for transmission to contributors. Some Administrative Agent (AA) functions of the DRC Pooled Fund are exercised by the UNDP DRC Country Office under a delegation of authority issued by the MPTF Office Executive Coordinator to the UNDP DRC Country Director.

This consolidated financial report covers the period 1 January to 31 December 2013 and provides financial data on progress made in the implementation of projects funded by the DRC Pooled Fund. It is posted on the MPTF Office GATEWAY (http://mptf.undp.org/factsheet/fund/HCG10).

[1] This Report has been shared by the Administrative Agent with the Humanitarian Coordinator for DRC, and OCHA for inclusion in the final DRC Pooled Fund Annual Report. For increased public transparency, it is posted on the MPTF Office GATEWAY (mptf.undp.org).

2. FINANCIAL OVERVIEW

The DRC Pooled Fund was established in 2006 to improve the humanitarian response in the DRC as part of the wider reforms of the humanitarian aid architecture.

By the end of 2013, total contributions of US$ 823.44 million have been received from eleven contributors as further described in Section 3.

Table 1 provides an overview of the overall sources, uses, and balance of the DRC Pooled Fund as of 31 December 2013. Out of US$ 823.44 million received from contributors, US$ 807.17 million has been transferred to the Participating Organizations.

Apart from contributions, the DRC Pooled Fund also receives funds from interest income earned on the balance of funds. Earned interest comprises two sources of interest income: (1) interest earned on the balance of funds held by the Administrative Agent; and (2) interest earned on the balance of funds held by Participating Organizations where the Financial Regulations and Rules of the Participating Organization permit remittance of interest. By the end of 2013, the earned interest amounted to US$ 8.35 million. All interest credited to the Fund is used for additional projects as determined by the Humanitarian Coordinator.

The Administrative Agent (AA) fee is charged at the standard rate of 1 percent of contributions received. In 2013, the AA fees charged to the DRC Pooled Fund totaled US$ 710,157.

Table 1: Financial Overview for the period ending 31 December 2013 (in US Dollars)

	Annual 2012	Annual 2013	Cumulative
Sources of Funds			
Gross Contributions	90,379,118	71,015,721	823,441,553
Fund Earned Interest Income	174,148	101,386	6,122,948
Interest Income received from Participating Organizations	442,993	-	2,223,186
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MPTF	-	-	-
Other Revenues	-	-	-
Total: Sources of Funds	**90,996,259**	**71,117,107**	**831,787,687**
Uses of Funds			
Transfer to Participating Organizations	92,884,043	75,075,373	807,167,758
Refunds received from Participating Organizations	(2,943,036)	(855,436)	(8,094,888)
Net Funded Amount to Participating Organizations	**89,941,007**	**74,219,936**	**799,072,870**
Administrative Agent Fees	903,791	710,157	8,234,415
Direct Costs: (Secretariat…etc.)	-	-	-
Bank Charges	428	2,351	5,513
Other Expenditures	-	-	-
Total: Uses of Funds	**90,845,226**	**74,932,444**	**807,312,799**
Change in Fund cash balance with Administrative Agent	**151,034**	**(3,815,337)**	**24,474,888**
Opening Fund balance (1 January)	28,139,192	28,290,225	-
Closing fund balance (31 December)	**28,290,225**	**24,474,888**	**24,474,888**
Net Funded Amount to Participating Organizations	89,941,007	74,219,936	799,072,870
Participating Organizations' Expenditure	104,217,318	65,059,170	728,655,850
Balance of Funds with Participating Organizations			**70,417,020**

3. PARTNER CONTRIBUTIONS

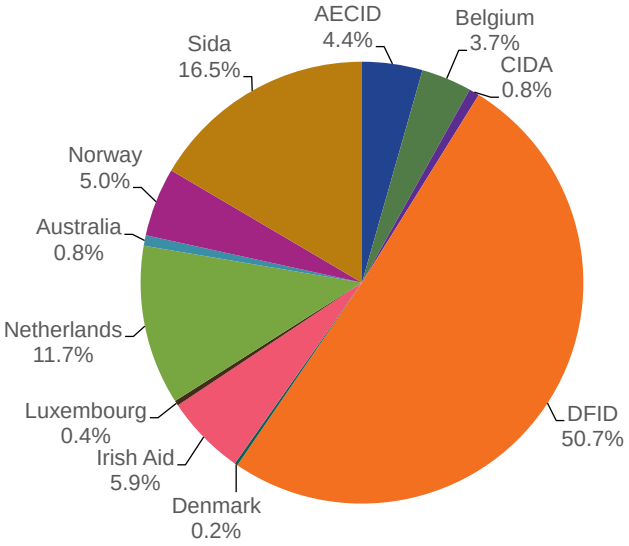
Table 2 displays the breakdown of the received contributions. The DRC Pooled Fund is currently being financed by eleven contributors that have signed SAAs, namely the Governments of Australia, Belgium, Denmark, Luxembourg, the Netherlands, and Norway, the Agencia Española de Cooperación Internacional para el Desarrollo (AECID), the Canadian International Development Agency (CIDA), the UK's Department for International Development (DFID), Irish Aid, and the Swedish International Development Cooperation Agency (Sida). **In 2013, the DRC Pooled Fund received US$ 71.02 million in contributions**, bringing the total fund contributions to US$ 823.44 million.

Table 2: Contributor Deposits (in US Dollars)

Contributors	Deposits		
	Prior Years as of 31 Dec 2012	Current Year Jan – Dec 2013	Total
AECID	36,325,886	-	36,325,886
Australia	4,268,000	2,049,400	6,317,400
Belgium	20,972,142	9,306,400	30,278,542
CIDA	6,207,132	-	6,207,132
Denmark	1,808,449	-	1,808,449
DFID	383,987,600	33,292,000	417,279,600
Irish Aid	43,540,800	4,987,500	48,528,300
Luxembourg	2,726,185	327,350	3,053,535
Netherlands	94,266,117	1,875,000	96,141,117
Norway	34,622,493	6,842,071	41,464,564
Sida	123,701,028	12,336,001	136,037,029
Grand Total	**752,425,831**	**71,015,721**	**823,441,553**

As shown in Figure 1, the four biggest contributors to the DRC Pooled Fund have been DFID (50.7 percent), Sida (16.5 percent), the Netherlands (11.7 percent) and Irish Aid (5.9 percent).

Figure 1: Deposits by Contributor, cumulative as of 31 December 2013 (in percentages)



4. INTEREST EARNED

Table 3 provides a summary of the interest earned.

4.1 ADMINISTRATIVE AGENT (FUND-LEVEL) EARNED INTEREST

During the reporting period, the DRC Pooled Fund AA (Fund-level) earned interest income was US$ 101,386, which when combined with the interest income for prior years brings the total Fund-level earned interest to US$ 6.12 million.

4.2 INTEREST EARNED BY PARTICIPATING ORGANIZATIONS

All interest earned by the Participating Organizations is credited to the DRC Pooled Fund account unless the governing bodies of the said Participating Organizations have approved decisions that govern the specific use of interest earned on contributions. In 2013 no Participating Organization earned interest was reported. The total interest income received from Participating Organizations amounts to US$ 2.22 million.

Table 3: Earned Interest and Investment Income (in US Dollars)

Administrative Agent	Prior Years as of 31 Dec 2012	Current Year Jan – Dec 2013	Total
Fund Earned Interest and Investment Income	6,021,563	101,386	6,122,948
Total – Fund Earned Interest and Investment Income	**6,021,563**	**101,386**	**6,122,948**
Participating Organization			
UNDP	692,848	-	692,848
FAO	513,930	-	513,930
UNFPA	8,469	-	8,469
UNWOMEN	78	-	78
NGO/UNDP	1,007,861	-	1,007,861
Total PO Earned Interest	**2,223,186**	**-**	**2,223,186**
TOTAL	**8,244,749**	**101,386**	**8,346,134**

5. TRANSFER OF FUNDS

With the overall aim of improving the timeliness and coherence of the humanitarian response, upon decision of the Humanitarian Coordinator transfers are made to projects in ten Clusters of the DRC Pooled Fund namely: Coordination, Education, Food Security, Health, Logistics, Multi-sectoral (Refugees), Nutrition, Protection, Shelter and Non-Food Items (NFIs), and Water Sanitation and Hygiene (WASH).

5.1 TRANSFERS TO PARTICIPATING ORGANIZATIONS

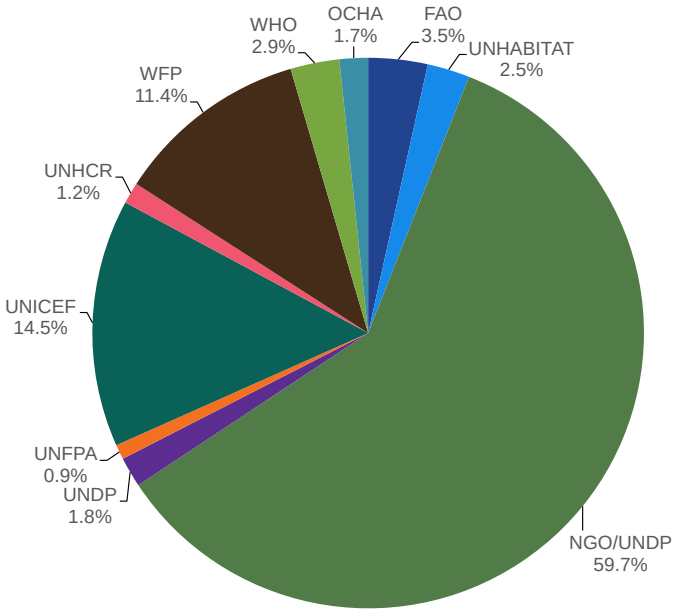
Fourteen Participating Organizations (POs) have signed the MOU for the DRC Pooled Fund since its inception in 2006. In 2013 **the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US$ 75.08 million to nine Participating Organizations, bringing the total cumulative amount transferred to US$ 807.17 million**. The distribution of transferred funding, consolidated by Participating Organization is summarized in Table 4. The term "Net Funded Amount" refers to amounts transferred to a Participating Organization by the MPTF Office less any refunds transferred back by the Participating Organization.

Table 4: Transfers, Refunds and Net Funded Amount by Participating Organization (in US Dollars)

Participating Organization	Prior Years as of 31 Dec 2012			Current Year Jan – Dec 2013			Total		
	Transfers	Refunds	Net Funded Amount	Transfers	Refunds	Net Funded Amount	Transfers	Refunds	Net Funded Amount
FAO	67,555,820	(886,199)	66,669,621	2,579,054		2,579,054	70,134,874	(886,199)	69,248,675
IOM	2,246,136	(20,120)	2,226,016				2,246,136	(20,120)	2,226,016
NGO/UNDP	340,496,955	(4,081,846)	336,415,109	45,031,304	(706,283)	44,325,020	385,528,258	(4,788,129)	380,740,129
OCHA	35,844,403		35,844,403	1,241,462		1,241,462	37,085,865		37,085,865
UNDP	7,083,954		7,083,954	1,315,600		1,315,600	8,399,554		8,399,554
UNFPA	10,427,768	(679,883)	9,747,885	646,417	(1,621)	644,796	11,074,185	(681,503)	10,392,682
UNHABITAT	571,996		571,996	1,842,161		1,842,161	2,414,157		2,414,157
UNHCR	19,374,651		19,374,651	925,471		925,471	20,300,122		20,300,122
UNICEF	153,494,200	(563,155)	152,931,045	10,870,928	(76,038)	10,794,890	164,365,128	(639,194)	163,725,934
UNMAS	200,000		200,000				200,000		200,000
UNOPS	4,723,974		4,723,974				4,723,974		4,723,974
UNWOMEN	300,000		300,000				300,000		300,000
WFP	59,299,626		59,299,626	8,425,482		8,425,482	67,725,108		67,725,108
WHO	30,472,902	(1,008,248)	29,464,654	2,197,494	(71,494)	2,126,000	32,670,396	(1,079,742)	31,590,654
Grand Total	**732,092,386**	**(7,239,452)**	**724,852,934**	**75,075,373**	**(855,436)**	**74,219,936**	**807,167,758**	**(8,094,888)**	**799,072,870**

UNDP serves as a Managing Agent for funds approved by the Humanitarian Coordinator for implementation by NGOs. As shown in Table 4 and Figure 2, in 2013 UNDP as a Managing Agent for the NGO projects received the largest share of funding (US$ 44.33 million or 59.7 percent), followed by UNICEF (US$ 10.79 million or 14.5 percent), WFP (US$ 8.43 million or 11.4 percent) and others, as shown in Figure 2.

Figure 2: Net Funded Amount by Participating Organization for the period of 1 January to 31 December 2013 (in percentages)



5.2 TRANSFERS BY CLUSTER

Table 5 shows the total Net Funded Amount by Cluster. Since prior to 2011 all the transfers and expenditure for the DRC Pooled Fund were recorded against a single *DRC Pooled Fund* sub-fund code, this Cluster shows a much higher net funded amount relative to the other Clusters.

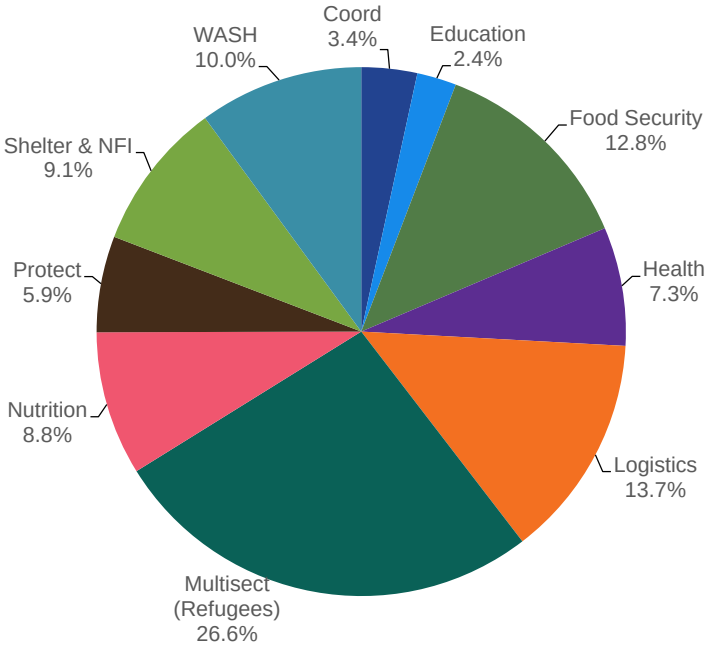
As shown in Figure 3, the Clusters receiving the largest share of funding in 2013 were: Multi-sectoral (26.6 percent), Logistics (13.7 percent), Food Security (12.8 percent) and Shelter and NFIs (9.1 percent).

Table 5: Cumulative Net Funded Amount by Cluster as of 31 December 2013 (in US Dollars)

Clusters	Total Net Funded Amount
Coordination	5,214,353
Education	10,685,931
Food Security	31,731,127
Health	24,722,050
Logistics	34,613,775
Multi-sectoral (Refugees)	67,914,683
Nutrition	21,500,970
Protection	17,022,776
Shelter and Non-Food Items (NFIs)	25,839,423
Water Sanitation and Hygiene (WASH)	31,916,533
DRC Pooled Fund	*527,911,249**
Total	**799,072,870**

*Prior to 2011 all the budgets, transfers and expenditure for the DRC Pooled Fund were recorded against a single *DRC Pooled Fund* sub-fund code.

Figure 3: Transfers by Cluster for the period of 1 January to 31 December 2013 (in percentages)



6. EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATIONS

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed upon categories for inter-agency harmonized reporting.

The reported expenditures were submitted to the MPTF Office by the Participating Organizations via UNEX – the MPTF Office's expenditure reporting tool. The 2013 expenditure data has been posted on the MPTF Office GATEWAY at http://mptf.undp.org/factsheet/fund/HCG10 and can be found in this report in Tables 6a, 6b and 7, and Annex 1.

6.1 OVERALL EXPENDITURE AND FINANCIAL DELIVERY RATES

Table 6a presents the net funded amount, expenditures incurred and the financial delivery rates with breakdown by Participating Organization, and Table 6b the net funded amount, expenditures incurred and the financial delivery rates by Cluster. In 2013, the net funded amount transferred to Participating Organizations was US$ 74.22 million. The Participating Organizations **reported US$ 65.06 million in expenditure**.

Table 6a: Expenditure with breakdown by Participating Organization (in US Dollars)

Participating Organization	Current Year Jan-Dec 2013		Total		Delivery Rates (%)
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	2,579,054	3,129,440	69,248,675	65,979,665	95%
IOM	0	0	2,226,016	2,226,016	100%
NGO/UNDP	44,325,020	40,433,238	380,740,129	338,037,317	89%
OCHA	1,241,462	690,359	37,085,865	36,534,761	99%
UNDP	1,315,600	2,092,847	8,399,554	7,131,885	85%
UNFPA	644,796	940,100	10,392,682	9,995,110	96%
UNHABITAT	1,842,161	377,078	2,414,157	622,604	26%
UNHCR	925,471	925,471	20,300,122	20,300,122	100%
UNICEF	10,794,890	7,611,916	163,725,934	157,448,949	96%
UNMAS	0	0	200,000	200,000	100%
UNOPS	0	0	4,723,974	4,723,974	100%
UNWOMEN	0	0	300,000	297,500	99%
WFP	8,425,482	6,093,150	67,725,108	55,681,759	82%
WHO	2,126,000	2,765,572	31,590,654	29,476,188	93%
Total	**74,219,936**	**65,059,170**	**799,072,870**	**728,655,850**	**91%**

Table 6b: Expenditure with breakdown by Cluster (in US Dollars)

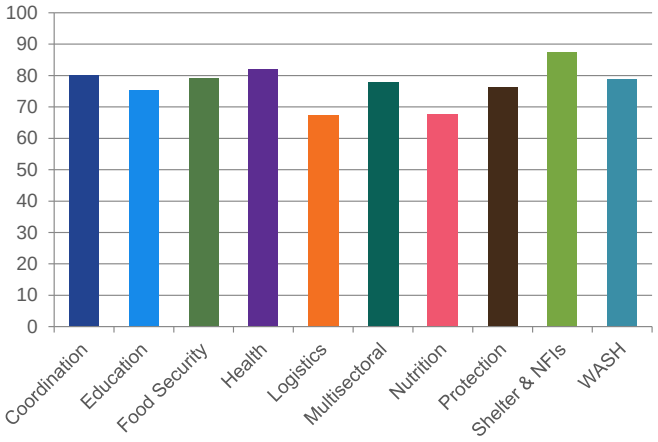
Clusters	Current Year Jan-Dec 2013		Total		Delivery Rates (%)
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Coordination	2,557,062	3,040,185	5,214,353	4,172,611	80%
Education	1,807,875	2,481,065	10,685,931	8,048,821	75%
Food Security	9,604,780	8,808,134	31,731,127	25,099,301	79%
Health	5,438,145	6,574,997	24,722,050	20,248,747	82%
Logistics	10,299,037	7,421,080	34,613,775	23,304,270	67%
Multi-Sectoral (Refugees)	19,945,939	16,355,793	67,914,683	52,993,290	78%
Nutrition	6,612,642	6,274,266	21,500,970	14,578,701	68%
Protection	4,410,073	4,903,516	17,022,776	12,994,004	76%
Shelter and Non-Food Items	6,847,835	8,157,820	25,839,423	22,573,200	87%
Water Sanitation and Hygiene	7,542,938	8,753,900	31,916,533	25,185,077	79%
DRC Pooled Fund	(846,391)	(7,711,584)	527,911,249	519,457,827	98%
Total	**74,219,936**	**65,059,170**	**799,072,870**	**728,655,850**	**91%**

The cumulative **delivery rate** as at 31 December 2013 is **91 percent. This delivery rate is a solid indicator of the DRC Pooled Fund robust performance since its establishment.**

The Clusters that have reported the highest expenditure cumulatively (for the period 2011-2013) were Multisectoral (Refugees) with US$ 52.99 million, WASH with US$ 25.19 million, Food Security with US$ 25.10 million, Logistics with US$ 23.30 million, and Shelter and Non-Food Items with US$ 22.57 million in expenditure, as shown in Figure 4.

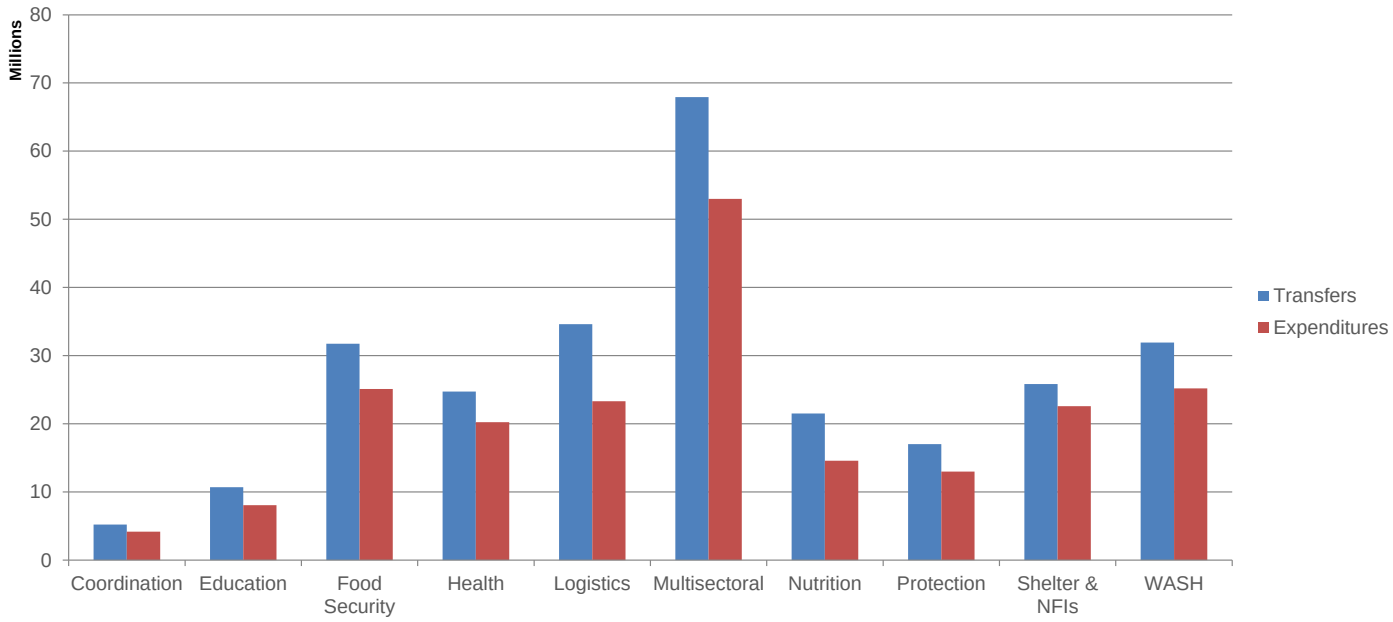
Figure 5 depicts the cumulative delivery rate by Cluster. Shelter and NFIs reported 87 percent, Health reported 82 percent, and Coordination reported 80 percent delivery rate at the end of 2013.

Figure 5: Cumulative* Delivery Rate by Cluster as of 31 December 2013 (in percentages)



*This Figure covers only 2011-2013 data, because prior to 2011 all the transfers and expenditure for the DRC Pooled Fund were recorded against a single *DRC Pooled Fund* sub-fund code.

Figure 4: Cumulative* Net Funded Amount and Expenditure with Breakdown by Cluster



*Note: This Figure covers only 2011-2013 data, because prior to 2011 all the transfers and expenditure for the DRC Pooled Fund were recorded against a single *DRC Pooled Fund* sub-fund code.

6.2 TOTAL EXPENDITURE REPORTED BY CATEGORY

Table 7 shows the expenditure of the DRC Pooled Fund as per the agreed upon budget categories. In 2006 the UN Development Group (UNDG) set six categories against which UN entities must report project expenditures. Effective 1 January 2012, the UN Chief Executive Board (CEB) modified these categories as a result of IPSAS adoption to comprise eight categories. All expenditures reported up to 31 December 2011 are presented in the previous six categories, and all expenditure reported from 1 January 2012 are presented in the new eight categories. The old and new categories are noted below.

2012 CEB Expense Categories

1. Staff and personnel costs
2. Supplies, commodities and materials
3. Equipment, vehicles, furniture and depreciation
4. Contractual services
5. Travel
6. Transfers and grants
7. General operating expenses
8. Indirect costs

2006 UNDG Expense Categories

1. Supplies
2. Personnel
3. Training
4. Contracts
5. Other direct costs
6. Indirect costs

When interpreting 2013 expenditure, it is important to note that due to the account code mapping of the UNDP as a Managing Agent, 2012 NGO expenditures reported by UNDP as the Managing Agent have been consolidated to *Equipment, Vehicles, Furniture, Depreciation* budget category instead of *Transfers and Grants*. This wrong mapping was corrected in 2013, resulting in negative expenditure in *Equipment, Vehicles, Furniture, Depreciation* budget category. Additionally, during the account code mapping exercise in 2013, the old expenditures reported against *Other Direct Costs (Old)* for 2006-2011 were correctly mapped against *Transfers and Grants (New)* budget category, resulting in negative expenditure reported under *Travel (New)* budget category in 2013 with no overall change for the year.

Table 7: Total Expenditure by Category (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31 Dec 2012	Current Year Jan-Dec 2013	TOTAL	
Supplies, Commodities, Equipment and Transport (Old)	119,919,305	-	119,919,305	17.81
Personnel (Old)	46,978,135	-	46,978,135	6.98
Training of Counterparts (Old)	4,952,458	-	4,952,458	0.74
Contracts (Old)	93,222,104	-	93,222,104	13.84
Other direct costs (Old)	260,259,275	-	260,259,275	38.65
Staff & Personnel Cost (New)	4,530,781	(483,335)	4,047,446	0.60
Suppl, Comm, Materials (New)	8,441,074	3,557,059	11,998,133	1.78
Equip, Veh, Furn, Depn (New)	55,879,357*	(49,352,898)*	6,526,459	0.97
Contractual Services (New)	7,368,225	4,493,596	11,861,821	1.76
Travel (New)	1,986,159	(218,124,845)**	(216,138,686)	(32.09)
Transfer and Grants (New)	13,820,596	295,059,137	308,879,733	45.87
General Operating Expenses (New)	6,828,052	14,103,258	20,931,310	3.11
Programme Costs Total	**624,185,521**	**49,251,971**	**673,437,493**	**100.00**
Indirect Support Costs Total	39,411,158	15,807,199	55,218,357	8.20
Grand Total	**663,596,679**	**65,059,170**	**728,655,850**	

* Due to the account code mapping, in 2012 NGO expenditures reported by UNDP as the Managing Agent have been consolidated to *Equipment*, *Vehicles*, *Furniture*, *Depreciation* budget line instead of *Transfers and Grants*. In 2013 the correction has been made.

** During the account code mapping exercise in 2013, the old expenditures reported against "Other Direct Costs (Old)" for years 2006-2011 were correctly mapped against "Transfers and Grants (New)" budget line, resulting in negative expenditure reported under "Travel (New)" in 2013 with no overall change for the year.

7. COST RECOVERY

The cost recovery for the DRC Pooled Fund is guided by the applicable provisions of the DRC Pooled Fund TOR, the SAAs concluded by the UNDP MPTF Office, as the AA of the DRC Pooled Fund, with contributors, and the MOU concluded with the Participating Organizations.

For the period ending 31 December 2013, the actual costs were as follows:

a) The AA fee of US$ 8.23 million, charged for the entire duration of the fund, is one percent of total contributions deposited in the fund bank account as per the SAA and the MOU, and is in line with the AA fee charged by UNDP MPTF Office for administering similar funds.

b) The cumulative Indirect Support Costs of the Participating Organizations as of 31 December 2013 were US$ 55.22 million, which represents 8.20 percent of total programme costs. The timing of when Indirect Support Costs are charged to a project depends on each Participating Organization's financial regulations, rules or policies. These Support Costs can be deducted upfront on receipt of a transfer based on the approved programmatic amount, or a later stage during implementation. Therefore, the Indirect Support Costs percentage may appear to exceed the agreed upon rate of 7 percent for on-going projects, whereas when all projects are financially closed, this number is not to exceed 7 percent.

8. ACCOUNTABILITY AND TRANSPARENCY

In order to effectively provide fund administration services and facilitate monitoring and reporting to the UN system and its partners, the MPTF Office has developed a public website, the MPTF Office GATEWAY (http://mptf.undp.org). Refreshed in real time every two hours from an internal enterprise resource planning system, the MPTF Office GATEWAY has become a standard setter for providing transparent and accountable trust fund administration services.

The GATEWAY provides financial information including: contributor commitments and deposits, approved programme budgets, transfers to and expenditures reported by Participating Organizations, interest income and other expenses. In addition, the GATEWAY provides an overview of the MPTF Office portfolio and extensive information on individual Funds, including their purpose, governance structure and key documents. By providing easy access to the growing number of narrative and financial reports, as well as related project documents, the GATEWAY collects and preserves important institutional knowledge and facilitates knowledge sharing and management among UN Organizations and their development partners, thereby contributing to UN coherence and development effectiveness.

ANNEX 1: Total Expenditure Incurred against Approved Projects, as of 31 December 2013 (in US Dollars)

Cluster / Project No. and Project Title		Participating Organization	Net Funded Amount	Total Expenditure	Delivery Rate %
Coordination					
00078034	DRC PF- Coordination- UN Agencies	UNDP	2,657,291	2,206,460	83.03
00085225	DRC PF COORDINATION/2013	OCHA	1,241,462	690,359	55.61
00085225	DRC PF COORDINATION/2013	UNDP	1,315,600	1,275,792	96.97
Coordination: Total			**5,214,353**	**4,172,611**	**80.02**
Education					
00078041	DRC PF- EDUCATION - UN Agencies	UNICEF	1,226,059	1,213,834	99.00
00078042	DRC PF- EDUCATION - NGOs	NGO/UNDP	7,651,997	6,743,636	88.13
00085227	DRC PF EDUCATION/2013/UN Agencies	UNICEF	431,000	91,351	21.20
00085264	DRC PF EDUCATION/2013/NGOs	NGO/UNDP	1,376,875	0	0.00
Education: Total			**10,685,931**	**8,048,821**	**75.32**
Food Security					
00078035	DRC PF FOOD SECURITY- UN Agencies	FAO	11,263,674	10,310,624	91.54
00078043	DRC PF FOOD SECURITY - NGOs	NGO/UNDP	10,862,673	11,807,933	108.70
00085228	DRC PF FOOD SECURITY/2013/UN Agencies	FAO	2,579,054	447,074	17.33
00085228	DRC PF FOOD SECURITY/2013/UN Agencies	WFP	1,397,198	1,060,752	75.92
00085265	DRC PF FOOD SECURITY/2013/NGOs	NGO/UNDP	5,628,528	1,472,918	26.17
Food Security: Total			**31,731,127**	**25,099,301**	**79.10**
Health					
00078038	DRC PF HEALTH- UN	UNFPA	1,386,646	1,364,827	98.43
00078038	DRC PF HEALTH- UN	UNICEF	881,522	876,352	99.41
00078038	DRC PF- HEALTHY - UN	WHO	6,935,062	6,933,003	99.97
00078044	DRC PF HEALTH - NGOs	NGO/UNDP	10,071,629	9,534,091	94.66
00085229	DRC PF HEALTH/2013/UN AGENCIES	UNFPA	646,417	270,665	41.87
00085229	DRC PF HEALTH/2013/UN AGENCIES	WHO	2,197,494	85,087	3.87
00085267	DRC PF HEALTH/2013/NGOs	NGO/UNDP	2,603,279	1,184,723	45.51
Health: Total			**24,722,050**	**20,248,747**	**81.91**
Logistics					
00078045	DRC PF LOGISTICS- UN AGENCIES	WFP	17,629,153	12,005,466	68.10
00078046	DRC PF LOGISTIC - NGOs	NGO/UNDP	6,685,585	6,564,192	98.18
00085230	DRC PF LOGISTICS/2013/UN AGENCIES	WFP	7,028,284	4,139,476	58.90
00085268	DRC PF LOGISTICS/2013/UNDP-NGOs	NGO/UNDP	3,270,753	595,136	18.20
Logistics: Total			**34,613,775**	**23,304,270**	**67.33**
Multi-Sectoral					
00078047	DRC PF MULTISECT – UN Agencies	OCHA	2,000,000	2,000,000	100.00
00078047	DRC PF MULTISECT – UN Agencies	UNICEF	30,592,347	30,548,312	99.86
00078048	DRC PF MULTISECT - NGOs	NGO/UNDP	15,473,321	15,150,051	97.91
00085231	DRC PF MULTISECT/2013/UN AGENCIES	UNICEF	8,600,000	3,008,441	34.98
00085272	DRC PF MULTISECT/2013/NGOs	NGO/UNDP	11,249,015	2,286,486	20.33
Multi-Sectoral: Total			**67,914,683**	**52,993,290**	**78.03**

Cluster / Project No. and Project Title		Participating Organization	Net Funded Amount	Total Expenditure	Delivery Rate %
Nutrition					
00078049	DRC PF NUTRITION – UN Agencies	UNICEF	2,046,120	2,086,450	101.97
00078050	DRC PF NUTRITION - NGOs	NGO/UNDP	12,978,633	10,129,120	78.04
00085217	DRC PF NUTRITION/2013/UN AGENCIES	UNICEF	1,703,503	1,388,964	81.54
00085271	DRC PF NUTRITION/2013/NGOs	NGO/UNDP	4,772,714	974,166	20.41
Nutrition: Total			**21,500,970**	**14,578,701**	**67.80**
Protection					
00078037	DRC PF PROTECTION - NGOs	NGO/UNDP	8,762,282	7,929,486	90.50
00078051	DRC PF PROTECTION – UN AGENCIES	UNHABITAT	571,996	504,933	88.28
00078051	DRC PF PROTECTION - UN AGENCIES	UNHCR	2,622,479	2,622,479	100.00
00078051	DRC PF PROTECTION - UN AGENCIES	UNICEF	655,946	655,061	99.87
00085219	DRC PF PROTECTION/2013/NGOs	NGO/UNDP	2,142,441	738,902	34.49
00085232	DRC PF PROTECTION/2013/UN AGENCIES	UNHABITAT	1,842,161	117,672	6.39
00085232	DRC PF PROTECTION/2013/UN AGENCIES	UNHCR	425,471	425,471	100.00
Protection: Total			**17,022,776**	**12,994,004**	**76.33**
Shelter and Non-Food Items					
00078052	DRC PF NFI – UN AGENCIES	UNHCR	1,790,846	1,790,846	100.00
00078052	DRC PF NFI - UN AGENCIES	UNICEF	781,433	773,761	99.02
00078053	DRC PF NFI - NG0s	NGO/UNDP	17,448,809	16,981,163	97.32
00085273	DRC PF NFI/2013/NGOs	NGO/UNDP	5,818,335	3,027,430	52.03
Shelter and Non-Food Items: Total			**25,839,423**	**22,573,200**	**87.36**
Water Sanitation and Hygiene					
00078055	DRC PF WASH – UN AGENCIES	UNICEF	590,640	589,058	99.73
00078056	DRC PF WASH - NGOs	NGO/UNDP	24,115,656	22,983,906	95.31
00085218	DRC PF WASH/2013/NGOs	NGO/UNDP	7,210,237	1,612,114	22.36
Water Sanitation and Hygiene: Total			**31,916,533**	**25,185,077**	**78.91**
DRC Pooled Fund (2006-2010)					
00065241	CHF DRC Pooled Fund	FAO	55,405,947	55,221,967	99.67
00065241	CHF DRC Pooled Fund	IOM	2,226,016	2,226,016	100.00
00065241	CHF DRC Pooled Fund	OCHA	33,844,403	33,844,402	100.00
00065241	CHF DRC Pooled Fund	UNDP	4,426,663	3,649,633	82.45
00065241	CHF DRC Pooled Fund	UNFPA	8,359,618	8,359,618	100.00
00065241	CHF DRC Pooled Fund	UNHCR	15,461,326	15,461,326	100.00
00065241	CHF DRC Pooled Fund	UNICEF	116,217,364	116,217,364	100.00
00065241	CHF DRC Pooled Fund	UNMAS	200,000	200,000	100.00
00065241	CHF DRC Pooled Fund	UNOPS	4,723,974	4,723,974	100.00
00065241	CHF DRC Pooled Fund	UNWOMEN	300,000	297,500	99.17
00065241	CHF DRC Pooled Fund	WFP	41,670,473	38,476,065	92.33
00065241	CHF DRC Pooled Fund	WHO	22,458,098	22,458,098	100.00
00072858	CHF DRC - NGOs	NGO/UNDP	222,617,366	218,321,864	98.07
DRC Pooled Fund: Total			**527,911,249**	**519,457,827**	**98.40**
Grand Total			**799,072,870**	**728,655,850**	**91.19**